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FLOOR DEBATE

February 27, 2002 LB 600

followed by Senators Landis, Coordsen, Raikes, and Chambers.
Senator Wickersham.

SENATOR WICKERSHAM: Mr. President, I'm going to vote against advancement of the bill. Let me make clear why. Not only am I concerned about the practical impacts of the bill, as illustrated by the study performed not only by Revenue Committee staff this summer but by staff from Senator Coordsen's office as well, and with some participation from specific interest groups and the Property Tax Administrator's Office. And, in fact, the way in which the study was conducted was a bit unusual in some of those respects. I believe that everyone had an opportunity to say what they thought the methodology ought to be and to see, after that was determined, what the results were going to be. We did not attempt to produce a result in the study. We produced what we believed the committee amendment called for. Now that effort shows us that the use of a single cap rate, as is suggested in the bill now, produces substantial disparities across the state, both between classifications of land, between irrigated cropland, dry cropland and grass, but also as you move across the state that those disparities change by region. That is not a surprise, or at least I should say that was not a surprise to me. That's what happened to us in the middle eighties when we attempted a methodology that had similarities to what is now proposed in LB 600. This is not the first time around the track for this idea. And if we adopt it, it will not be the first time that this kind of methodology produces results that ultimately people in agriculture don't find acceptable. And, in my estimation, it will not be the first time that a Supreme Court examining the methodology would find it unconstitutional. There's language in the committee amendment that says if this is determined to be unconstitutional we would revert to the current structure. That language is there for a purpose. I believe LB 600, as it now stands, is unconstitutional, in addition to being inequitable to a variety of agricultural producers. Now, you can all vote for that, something that is probably unconstitutional in my estimation, something that produces substantial inequities for persons in agriculture in the name of doing something for agriculture, but please think about what you're doing for agriculture when you do that. With friends like that I'm not sure agriculture would